

OGDEN UT 84201-0038

In reply refer to: 0438077493  
Oct. 20, 2020 LTR 4168C 0  
38-3736823 000000 00  
00023341  
BODC: TE

CIVIL AIR PATROL FOUNDATIONS INC  
% DONNA BASS  
105 S HANSELL ST  
MONTGOMERY AL 36112

Employer ID number: 38-3736823  
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 08, 2020, about your tax-exempt status.

We issued you a determination letter in August of 2008, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Under IRC Section 170, donors may be eligible to deduct contributions they make to you exclusively for the charitable purposes specified in Section 501(c)(3). If you solicit contributions or gifts for non-501(c)(3) purposes, you must include a statement indicating that these payments aren't deductible as charitable contributions for federal income tax purposes.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

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If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Sharon Davies  
Program Manager, AM OPS 1